HYDERABAD METROPOLITAN DEVELOPMENT AUTHORITY

North Wing, 4th Floor, Swarna jayanthi Commercial Complex, Ameerpet, Hyderabad -500038

PROVISIONAL BALANCE SHEET AS ON 31ST DECEMBER 2025

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

S.NO.	PARTICULARS	NOTE	FY 2025-26 As on 31ST DECEMBER 2025	FY 2024-25 (AUDITED)
I	**Sources of Funds**			
	Development Fund	1	4,55,197.93	3,56,012.27
	Reserves and Surplus	2	11,73,889.28	12,29,004.60
	Non-current liabilities			
	Long-term borrowings	3	27,591.01	27,591.01
	Other long-term liabilities	4	9,88,409.42	10,24,862.69
	Current liabilities			
	Payables	5	13,717.12	18,012.54
	Other current liabilities	6	1,121.53	954.93
	Total		**26,59,926.30**	**26,56,438.04**
II	**Application of Funds**			
	Non-current assets			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	7	3,22,731.75	3,48,627.95
	Intangible assets			-
	Capital Work in Progress	8	81,919.97	6,301.53
	Non-current investments	9	247.38	247.38
	Long Term Loans and Advances	10	10,37,050.62	9,71,944.00
	Other non-current assets	11	13,800.70	13,797.55
	Current assets			
	Inventories		9,55,091.00	9,55,091.00
	Receivables	12	39.34	168.69
	Cash and bank balances	13	2,45,238.24	3,56,012.27
	Other current assets	14	3,807.30	4,247.68
	Total		**26,59,926.30**	**26,56,438.04**
	Brief about the Entity			
	Summary of significant accounting policies			
	The accompanying notes are an integral part of the financial statements			

For Tukaram & Co. LLP
Chartered Accountants
Firm Reg no. 004436S/S200135

MURALI PACHARI Digitally signed by MURALI PACHARI Date: 2026.05.20 18:09:07 +05'30'

P. Murali
Partner
Membership no. 221625
UDIN: 26221625MFRJYZ6678

Place: Hyderabad
Date: 20-05-2026

For and on behalf of the
Hyderabad Metropolitian Development Authority

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(Chief Accounts Officer)

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JMC (Gen), Secretary (FCA)HMDA

HYDERABAD METROPOLITAN DEVELOPMENT AUTHORITY

North Wing, 4th Floor, Swarna jayanthi Commercial Complex, Ameerpet, Hyderabad -500038

PROVISIONAL INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDED 31ST DECEMBER 2025

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

S.NO.	PARTICULARS	NOTE	FY 2025-26 As on 31ST DECEMBER 2025	FY 2024-25 (AUDITED)
I	Income	15	56,814.70	56,251.27
II	Other Income	16	7,924.66	12,517.50
III	**Total Income (I+II)**		**64,739.36**	**68,768.77**
IV	**Expenses:**			
(a)	Employee benefits expense	17	6,867.89	7,018.41
(b)	Finance cost	18	82.90	368.54
(c)	Depreciation and amortization expense	19	26,287.19	38,865.28
(d)	Other Expenses	20	86,616.70	1,22,036.89
	Total expenses		**1,19,854.67**	**1,68,289.13**
V	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (III-IV)**		-55,115.31	-99,520.36
VI	Profit before tax(V)		-55,115.31	-99,520.36
VII	Tax expense:			
	Current Tax:			
	Defered Tax:			
VIII	Profit After tax(VI-VII)		-55,115.31	-99,520.36
	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds			
	Balance tansferred to General Fund			

For Tukaram & Co. LLP
Chartered Accountants
Firm Reg no. 004436S/S200135

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P. Murali
Partner
Membership no. 221625
UDIN: 26221625MFRJYZ6678

For and on behalf of the
Hyderabad Metropolitan Development Authority

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(Chief Accounts Officer)

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JMC (Gen), Secretary (FCA)HMDA

Place: Hyderabad
Date: 20-05-2026

HYDERABAD METROPOLITAN DEVELOPMENT AUTHORITY

PROVISIONAL STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER 2025

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

Particulars	For the year ended 31ST DECEMBER 2025
A. CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES	
Profit before tax	-55,115.31
Non-Cash Expense	
Adjustments for:	
Add: Depreciation	26,287.19
Operating profit before working capital changes	**-28,828.13**
Changes in working capital:	
Adjustments for (increase) / decrease in operating assets:	
(Increase)/Decrease in Receivables	129.35
Other Current Assets	440.39
Adjustments for increase / (decrease) in operating liabilities:	
Payables	-4,295.42
Other Current liabilities	166.60
Increase in Development Fund	99,185.66
Cash Generated from Operating Activities	**66,798.45**
Income taxes paid, net	-
Net cash from operating activities (A)	**66,798.45**
B. CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES	
PPE	-390.99
Other Non-Current assets	-3.16
Capital Work in progress	-75,618.45
Net cash from /(used in) investing activities (B)	**-76,012.59**
C. CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES	
Long term loans and Advances	-65,106.62
Long-term borrowings	-
Other long-term liabilities	-36,453.27
Net cash from/(used in) financing activities (C)	**-1,01,559.89**
Cash and cash equivalents at the beginning of the year	**3,56,012.27**
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	**-1,10,774.03**
Cash and cash equivalents at the end of the year	**2,45,238.24**

For Tukaram & Co. LLP
Chartered Accountants
Firm Reg no. 004436S/S200135

MURALI PACHARI
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Date: 2026.05.20 18:08:53 +05'30'

P. Murali
Partner
Membership no. 221625
UDIN: 26221625MFRJYZ6678

Place: Hyderabad
Date: 20-05-2026

For and on behalf of the
Hyderabad Metropolitan Development Authority

Arepally Jayasree
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Date: 2026.05.20 18:04:57 +05'30'

(Chief Accounts Officer)

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JMC (Gen), Secretary (FCA)HMDA

Hyderabad Metropoltan Development Authority
Note - 1 Development Funds
(All amounts in lakhs in Indian Rupees, unless otherwise stated)

		FY 2025-26 As on 31ST DECEMBER 2025		31 March 2025	
Sr. No.	Particulars	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
1	**Opening Balance**	-	3,56,012.27		3,29,016.96
2	**Funds transferred/received during the year**		99,185.66		1,15,615.19
3	**Funds Utilised during the year**		-		-88,619.88
4	**Closing Balance**	-	4,55,197.93		3,56,012.27

Note:: Reserves & Surplus
(All amounts in lakhs in Indian Rupees, unless otherwise stated)

a)	Reserves & Surplus	**FY 2025-26 As on 31ST DECEMBER 2025**	**31-Mar-25**
	Opening Reserve	2,73,913.60	2,81,434.97
	Adjustments		
Add:	P&L	-55,115.31	-99,520.36
Add:	Liabilities written off	-	-15.42
Less:	Assets written off	-	-3,394.52
Add:	Pension and Gratuity Fund	-	-
Less:	ORR TOT	-	-
Add:	Development charges	-	88,619.88
	Closing Balance of Reserves and Surplus	**2,18,798.28**	**2,73,913.60**
b)	**Revaluation Reserve:**		
	Opening Revaluation Reserve	**9,55,091.00**	**9,55,091.00**
	Revaluation Reserve during the Year		-
	Closing Balance of Reserve	9,55,091.00	**9,55,091.00**
	TOTAL	**11,73,889.28**	**12,29,004.60**

Hyderbad Meteropolitan Development Authority
(All amounts in lakhs in Indian Rupees, unless otherwise stated)

		Long Term		Short Term	
3	Borrowings	FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025	FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-		-	
(ii)	from other parties	-		-	
(b)	**Loans repayable on demand**				
(i)	from banks			-	
(ii)	from other parties			-	
(c)	Deferred payment liabilities	-		-	
(d)	Loans and advances from related parties	-		-	
(e)	Long term/current maturitites of finance lease obligation	-			
(f)	Other loans advances (specify nature)	-		-	
	Total (A)	-	-	-	
	Unsecured				
(a)	**Term loans**				
(i)	from banks	-	-		
(ii)	from other parties	27,591.01	27,591.01		
(b)	**Loans repayable on demand**				
(i)	from banks	-	-		
(ii)	from other parties	-	-		
(c)	Deferred payment liabilities	-	-		
(d)	Loans and advances from related parties	-	-		
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-		
	Total (B)	27,591.01	27,591.01		
	Total (A) + (B)	27,591.01	27,591.01		
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

Hyderbad Meteropolitan Development Authority
(All amounts in lakhs in Indian Rupees, unless otherwise stated)

4	**Other long-term liabilities**	**FY 2025-26 As on 31ST DECEMBER 2025**	**31 March 2025**
(a)	Employees Welfare Fund	907.68	1,230.73
(b)	Due to State Government & Other Govt. departments		
	SOP - Income	2,53,283.43	2,74,793.71
	DEVELOPMENT DEFERMENT CHARGES	10,355.69	10,324.01
	Environmental Impact Deposit	3.04	3.04
	ENVIRONMENT IMPACT FEES	9,729.37	9,556.26
	FSID	1,002.71	982.33
	Local Body Charges	109.31	109.31
	LRS	17,762.64	17,761.10
	LRS & Nala Funds Utilised for Various Projects	-	-
	NALA	4,637.76	4,637.71
(c)	Deposit	25,038.85	21,788.04
(d)	ORR TOT from IRB	6,65,578.95	6,83,676.46
	Total Other long-term liabilities	**9,88,409.42**	**10,24,862.69**
5	**Payables**	**FY 2025-26 As on 31ST DECEMBER 2025**	**31 March 2025**
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	13,717.12	18,012.54
	Total payables	**13,717.12**	**18,012.54**
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
	Particulars	**FY 2025-26 As on 31ST DECEMBER 2025**	**31 March 2025**
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	-	-
	Interest	-	-
	Total	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
6	**Other current liabilities**	**FY 2025-26 As on 31ST DECEMBER 2025**	**31 March 2025**
(a)	Retention Money (Withheld Amount)	35.00	32.43
(b)	Gratuity Trust	-24.12	7.49
(c)	Goods and Service tax payable	197.76	340.07
(d)	Employee statutory deductions	341.33	251.43
(e)	Other statutory Dues	-	-
(f)	Other payables	571.55	323.51
	Total Other current liabilities	**1,121.53**	**954.93**

Hyderabad Metropolitan Development Authority

North Wing, 4th Floor, Swarnajayanthi Commercial Complex, Ameerpet, Hyderabad -500038

Schedules Forming Part of Accounts

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

Note 7 : Depreciation								
Sl.No	Name of the Asset	Rate	WDV as on 01.04.2025	Additions/Deletions Before 31.12.2025	After 30.09.2025	Total	Depreciation for the Period	WDV as on 31-12-2025
1	Air Coolers	15%	19.55			19.55	2.20	17.35
2	Bio Metric Devices	15%	2.43	-0.21		2.22	0.25	1.97
3	Calculators	15%	0.03			0.03	0.00	0.03
4	CC TV Cameras	15%	29.42			29.42	3.31	26.11
5	Cell Phones	15%	11.86			11.86	1.33	10.53
6	Computers	40%	48.86	181.32		230.19	69.06	161.13
7	Data Processing Machine	40%	0.02			0.02	0.00	0.01
8	DCC Maitrivanam FA	10%	62.95			62.95	4.72	58.23
9	DCC Saroornagar	10%	0.38	28.90		29.28	2.20	27.08
10	DCC Tarnaka	10%	169.51			169.51	12.71	156.79
11	DGPS	15%	8.87			8.87	1.00	7.87
12	Double Decker Electric Buses	30%	620.86	180.98		801.84	180.41	621.43
13	Drawing Equipment	10%	1.14			1.14	0.09	1.05
14	Fire Fighting System	15%	190.55			190.55	21.44	169.11
15	Furniture & Fixtures	10%	562.68			562.68	42.20	520.48
16	Generator at SJCC	15%	5.49			5.49	0.62	4.87
17	GPS	15%	0.24			0.24	0.03	0.21
18	H.P. Pumpset	15%	0.01			0.01	0.00	0.01
19	Jetties & Wharfs	15%	10.86			10.86	1.22	9.64
20	Lifts	15%	30.00			30.00	3.38	26.63
21	Office Equipment	10%	10.52			10.52	0.79	9.73
22	Printers	40%	3.27			3.27	0.98	2.29
23	Software	40%	3.43			3.43	1.03	2.40
24	Telephone & Pagers	10%	4.19			4.19	0.31	3.87
25	Typewriters	10%	0.15			0.15	0.01	0.13
26	Vehicles	15%	62.07			62.07	6.98	55.09
27	VRC Community Hall FA	10%	2.61			2.61	0.20	2.42
28	Water Coolers	10%	0.26			0.26	0.02	0.24
29	Wifi	40%	0.01			0.01	0.00	0.01
30	Xerox Machine	15%	10.50			10.50	1.18	9.32
31	Hermitage	10%	8.75			8.75	0.66	8.09
32	Maitrivanam Commercial Complex	10%	5.56			5.56	0.42	5.15
33	Maitrivihar Complex	10%	106.30			106.30	7.97	98.33
34	Vanasthalipuram Residential Complex	10%	3.88			3.88	0.29	3.59
35	Swarnajayanthi Fixed Assets	10%	872.01			872.01	65.40	806.61
2024-25	ORR Asset	10.00%	3,44,730.38			3,44,730.38	25,854.78	3,18,875.60
	Megacity Project		1,028.37	-	-	1,028.37	-	1,028.37
	Total		**3,48,627.95**	**390.99**	**-**	**3,49,018.94**	**26,287.19**	**3,22,731.75**

Hyderbad Meteropolitan Development Authority

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
8	Capital Work in Progress		
	Opening Balance	6,301.53	3,377.24
	Add: Additions during the year	75,618.45	2,924.29
	Less: Capitalized during the year		-
	Closing Balance (B)	81,919.97	6,301.53

9	Investments - Non Current and Current	FY 2025-26 As on 31ST DECEMBER 2025			As at 31 March 2025		
		Face Value	Numbers/ Units/ Shares	Book Value	Face Value	Numbers/ Units/ Shares	Book Value
	Trade Investments - Unquoted						
(a)	Investments in Other Entities						
	HITEX (20,00,000 of Equity Shares @10 each)			200.00			200.00
	Shares in Hyderabad Airport Metro Limited (HAML)			36.00			36.00
	Investment inn HGCL			11.38			11.38
	Total Investments			247.38			247.38

		Long Term		Short Term	
10	Loans and advances	FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025	FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
A	**Loans and advances**				
	(Unsecured)				
(i)	Balance with government authorities				
	Advance For Projects	58,923.00	8,750.00		
	Advance to HMWS & SB	1,913.52	1,913.52		
	Advance With State Data Center (SDC)	7.14	7.14		
	Birla Institute of Technology And Science	74.74	74.74		
	Film Development Corporation Limited	81.36	81.36		
	Government of Telangana Project Advance	82,410.00	82,410.00		
	Adv for Formula E World Championship Race	5,467.23	5,467.23		
	Advance to State Govt	8,73,240.00	8,73,240.00		
	Advance to Other Departments	14,933.62	-		
	Total	**10,37,050.62**	**9,71,944.00**		

		As on 31ST DECEMBER 2025	As at 31 March 2025
11	**Other non-current assets**		
(a)	Deposits	545.37	542.22
(b)	Employee Welfare Fund	13,255.00	13,255.00
(C)	Other Non current Assets	0.33	0.33
	Total other non-current other assets	**13,800.70**	**13,797.55**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
12	**Receivables**		
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	39.34	168.69
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables		-
		39.34	168.69
	Total	**39.34**	**168.69**

			As on 31ST DECEMBER 2025	31 March 2025
13	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	On current accounts		52,121.37	1,03,706.66
	Total	**(I)**	52,121.37	1,03,706.66
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with maturity for more than 3 months but less than 12 months from reporting date		1,93,116.87	2,52,305.61
(iii)	Margin money or deposits under lien			-
(iv)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	1,93,116.87	2,52,305.61
	Total Cash and bank balances	**(I+II)**	**2,45,238.24**	**3,56,012.27**

		FY 2025-26 As on 31ST DECEMBER	31 March 2025
14	**Other current assets**		
(a)	Advances to Employees	1,750.85	1,636.95
(b)	Taxes Paid in Advance	2,056.45	2,610.73
(C)	Trade Advance	-	-
	Total	**3,807.30**	**4,247.68**

Hyderbad Meteropolitan Development Authority

(All amounts in lakhs in Indian Rupees, unless otherwise stated)

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
15	**Income**		
(a)	Receipts from parks	2,194.53	2,517.36
(b)	Rental income	1,083.80	1,739.63
(c)	Administration charges @15% of development charges	17,303.59	19,988.47
(d)	Sale of Land (Auctions)	-	441.63
(e)	TOT Receipts (ORR)	18,097.51	24,108.00
(f)	Administration charges on Sale value of Govt apportioned land	199.84	779.65
(g)	Tellapur Technocity	9,942.89	6,162.72
(h)	Other Operating Income	492.53	513.80
(i)	Development of Discover City at Srinagar	7,500.00	-
	Total income	**56,814.70**	**56,251.27**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
16	**Other income**		
(a)	Interest income	7,924.66	12,322.07
(b)	Dividend income	-	12.60
(d)	Other non-operating income	-	182.83
	Total other income	**7,924.66**	**12,517.50**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
17	**Employee benefits expense**		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	6,211.11	6,710.13
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	0.05	0.11
(d)	Staff welfare expenses	238.89	3.97
(e)	Insurance	417.84	304.21
	Total Employee benefits expense	**6,867.89**	**7,018.41**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
18	**Finance cost**		
(a)	Interest expense		
(i)	On bank loan	-	368.54
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	82.90	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	**82.90**	**368.54**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
19	**Depreciation and amortization expense**		
(a)	on tangible assets	26,287.19	38,865.28
(b)	on intangible assets	-	-
	Total Depreciation and amortization expense	**26,287.19**	**38,865.28**

		FY 2025-26 As on 31ST DECEMBER 2025	31 March 2025
20	**Other Expenses**		
(i)	Auditor's remuneration	-	17.33
(ii)	Bank Charges	0.43	0.66
(iii)	Communication expenses	10.76	12.30
(iv)	Events	620.51	475.60
(v)	Flood Relief	-	77.25
(vi)	Gst Input expensed off	9,812.65	11,829.54
(vii)	Legal and professional charges	516.50	362.57
(viii)	Miscellaneous expenses	256.00	216.17
(ix)	Power and fuel	-	-
(x)	Printing and stationery	12.92	18.55
(xi)	Publications	461.62	906.15
(xii)	Maintenance		
	(i) Buildings	996.66	1,516.83
	(ii) Vehicles	330.09	341.36
	(iii) Parks,Flyovers and Lakes	37,575.44	51,419.41
	(iv) Computers	5.63	523.22
	(v) Urban Blocks	19,897.24	27,443.40
(xiii)	Travelling expenses	83.33	351.60
(xiv)	Infra Development of plots	16,036.92	26,524.94
	Total	86,616.70	1,22,036.89